


86-00041

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OCT 31 1985

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Honorable Joe R. Carothers, Jr.
Member, House of Representatives
District No. 86
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Revenue Commissioners - Offices
and Officers - Compensation -
Funds

If the Houston County
Commission does not adopt a
resolution for the Revenue
Commissioner to be paid as
provided by Act No. 85-791, the
salary of Houston County
Revenue Commissioner is to be
paid in same manner as the
salaries of other county
officials are paid as dictated
by Act No. 85-802.

Dear Representative Carothers:

Reference is made to your request for an opinion
regarding the following question:

"If a county commission does not adopt a
resolution as specified in H.43, Act 85-791,
but by local act raises the salary of the
Revenue Commissioner but to an amount less
than specified in Act No. 85-791, can the
salary of the revenue commissioner be
prorated to the various agencies that are
now paying their share of the state revenue
commissioner's salary; or does the entire
salary have to be paid by local county funds?"

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Act No. 85-791 of the Second Special Session of the Legislature provides for the salaries of persons charged with assessing and collecting ad valorem taxes in the various counties and amends Code of Alabama 1975, Section 40-6A-2. The pertinent portion of Act No. 85-791 reads:

"On and after the effective date of this Act and upon approval by the county governing body of a resolution of authorization, the tax assessors, tax collectors, revenue commissioners, license commissioners, or other persons charged with assessing and collecting ad valorem taxes in the various counties of this State, shall be compensated by an annual salary, each of such officials to receive as a minimum, except as hereinafter provided, an annual salary in the amount specified by the following schedule:

IN COUNTIES HAVING

<u>A POPULATION OF:</u>	<u>ANNUAL SALARY</u>
25,000 or less	\$ 25,000.00
25,001 to 75,000	30,000.00
75,001 to 135,000	32,500.00
More than 135,000	35,000.00

* * *

Provided further, that in all counties wherein the offices of tax assessor and tax collector have been or may hereafter be combined, the official holding such combined office, by whatever title, shall receive a minimum annual salary of \$10,000.00 greater than the minimum prescribed for his county in the above schedule. . . ."

Act No. 85-791 further states that the pro rata share of the officials' salaries shall be determined in each county by computing the percentage that the total collections for each fund or agency bears to the total collection of ad valorem tax.

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The salary of the Houston County Revenue Commissioner was increased to \$35,000.00 by virtue of Act No. 85-802 of the 1985 Second Special Session. Act No. 85-802 is a local act which increases the compensation of certain Houston County officials. Section 2 of Act No. 85-802 states that the salary of the revenue commissioner is to be paid in the same manner as the salaries of other county officials are paid.

To answer your question, if a resolution is not adopted by the Houston County Commission authorizing the Revenue Commissioner to be paid as dictated by Act No. 85-791, the salary of the Revenue Commissioner of Houston County is controlled by Act No. 85-802. Therefore, his salary is to be paid in the same manner as that of other county officials as dictated by that Act. If the salaries of the officials of Houston County are paid entirely from county funds then the salary of the revenue commissioner must be paid in that manner. However, the Houston County Commission may adopt a resolution for the County Revenue Commissioner to be paid as set out in Act No. 85-791.

I hope that this sufficiently answers your question.

If our office can be of further assistance, please do not hesitate to contact us.

Sincerely,

CHARLES A. GRADDICK
Attorney General
By:



LYNDA K. OSWALD
Assistant Attorney General

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